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**IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH**

**CENTRAL DIVISION**

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THE UNITED STATES OF AMERICA,

Plaintiff,

v.

PAUL KENNETH CROMAR; BARBARA  
ANN CROMAR; UTAH HOUSING  
FINANCE AGENCY; UNIVERSAL  
CAMPUS FEDERAL CREDIT UNION;  
STATE OF UTAH TAX COMMISSION;  
and UTAH COUNTY,

Defendants.

**ORDER DENYING MOTION TO  
DISMISS AND ENTERING DEFAULT**

Case No. 2:17-CV-01223

Judge Robert J. Shelby  
Magistrate Judge Evelyn J. Furse

Defendants Paul Kenneth Cromar and Barbara Ann Cromar (the Cromars) have mounted numerous challenges to the court’s subject matter jurisdiction over this case.<sup>1</sup> The court has rejected each challenge, finding jurisdiction to be proper.<sup>2</sup>

On June 27, 2018, the court issued an Order to Show Cause,<sup>3</sup> directing the Cromars to answer the Complaint within fourteen days or suffer entry of default. The Cromars did not answer in that time, instead filing a “Motion to Dismiss for Lack of Subject-Matter Jurisdiction of the District Court That Can be Taken Under Statutes Alone, Without an Identified Constitutional Authority”<sup>4</sup> and a separate “Explanation of Why it is Impossible for Any Person to Properly Answer the Complaint.”<sup>5</sup>

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<sup>1</sup> See dks. 11, 12, 26, 29, 39, 48, 49, 53.

<sup>2</sup> See dks. 27, 46, 51.

<sup>3</sup> Dkt. 59.


<sup>4</sup> Dkt. 60.

<sup>5</sup> Dkt. 61.

The Motion to Dismiss<sup>6</sup> is DENIED for the same reasons articulated by the court in its previous Orders. In accordance with Federal Rule of Civil Procedure 55(a), it is ORDERED that a DEFAULT is entered against Defendants Paul Kenneth Cromar and Barbara Cromar for failure to defend against the United States' claims.

SO ORDERED this 12th day of July, 2018.

BY THE COURT:

  
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ROBERT J. SHELBY  
United States District Judge

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<sup>6</sup> Dkt. 60.